



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Joseph Zweig  
DOCKET NO.: 22-25078.001-R-1  
PARCEL NO.: 04-12-214-019-0000

The parties of record before the Property Tax Appeal Board are Joseph Zweig, the appellant, by attorney Jason W. Newton of Schoenberg Finkel Beederman Bell Glazer LLC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$18,785  
**IMPR.:** \$59,215  
**TOTAL:** \$78,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a multi-level/split-level dwelling of frame and masonry exterior construction with 2,008 square feet of above ground living area.<sup>1</sup> The dwelling is approximately 65 years old. Features of the home include a partial basement with finished area, a fireplace, central air conditioning and a two-car garage. The property has an 11,050 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The Board finds the best description of the subject is found in the appraisal submitted by the appellant, which contains a schematic diagram, dimensions and calculations of the sizes of the improvements. Additionally, the appraiser performed an interior and exterior inspection of the subject property and provided interior and exterior photographs of the dwelling, depicting a fireplace is located in the living room.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$562,000 as of January 1, 2022. The appraisal was prepared by Lilie Toshev, a Certified Residential Real Estate Appraiser for ad valorem tax purposes. The appraiser inspected the interior and exterior of the subject property on February 2, 2023, and considered the subject to be in average condition. The appraiser stated that the comparable sales used in the analysis were the best available at this time to compared to the subject property.

Under the sales comparison approach to value the appraiser analyzed four comparable sales that are located from .13 to .28 of a mile from the subject property. The appraiser reported that comparables #1 through #3 each have an assessment neighborhood code of "11" and a property classification code of "2-34," whereas comparable #4 has an assessment neighborhood code of "10" and a property classification code of "2-08." The comparables have sites ranging in size from 10,640 to 16,082 square feet of land area. The comparables are improved with split-level dwellings of frame and masonry exterior construction that range in size from 1,542 to 2,336 square feet of above ground living area. The homes range in age from 63 to 66 years old. Each comparable has a basement with finished area, central air conditioning and a two-car garage. The properties sold from August 2020 to January 2021 for prices ranging from \$545,000 to \$565,000 or from \$233.30 to \$356.68 per square foot of above ground living area, including land. The appraiser adjusted the comparables for differences in site size, dwelling size and bathroom count to arrive at adjusted prices ranging from \$535,200 to \$565,000. Using this data, the appraiser arrived at an estimated market value for the subject of \$562,000 of \$279.88 per square foot of ground living area, including land, as of January 1, 2022.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$56,200 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,000. The subject's assessment reflects a market value of \$780,000 or \$388.45 per square foot of above ground living area, including land, using 2,008 square feet, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that have the same property classification code and assessment neighborhood code as the subject. The comparables are located approximately ¼ of a mile from the subject and have sites that range in size from 11,088 to 12,436 square feet of land area. The comparables are improved with multi-level dwellings of masonry or frame and masonry exterior construction ranging in size from 1,802 to 2,624 square feet of living area. Each comparable has a basement with finished area, central air conditioning and a two-car garage. Three comparables each have one or two fireplaces. The sales occurred from December 2020 to September 2022 for prices ranging from \$757,500 to \$1,100,000 or from \$356.10 to \$477.25 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal estimating the subject property had an estimated market value of \$562,000 as of January 1, 2022, and the board of review submitted four comparable sales to support their respective positions.

As to the appellant's appraisal, the Board has given little weight to the appraisal report. The Board finds the appellant's appraiser chose comparables #2 and #3 which had sale dates that occurred 14 and 16 months prior to the lien date at issue, respectively, without any adjustments for date of sale, when there were other sales in the neighborhood that sold more proximate in time to the January 1, 2022, assessment date that were provided by the board of review. Additionally, comparable #4 selected by the appellant's appraiser has a different neighborhood code and different property classification code than the subject, and the dwelling is considerably smaller in size when compared to the subject dwelling. These factors undermine the credibility of the appraiser's final value conclusion. The Board shall, however, consider the raw sales submitted in the appraisal.

The Board has also given less weight to board of review comparable #4 due to its substantially larger dwelling size, when compared to the subject.

The Board finds the appellant's appraisal comparable #1 and board of review comparables #1, #2 and #3 sold more proximate in time to the assessment date. These four comparables have the same assessment neighborhood code and property classification code as the subject. The comparables are overall more similar to the subject in location, dwelling size, design, age and some features. The properties sold from December 2020 to May 2021 for prices ranging from \$565,000 to \$860,000 or from \$279.70 to \$477.25 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$780,000 or \$388.45 per square foot of living area including land, which falls within the range established by the best comparable sales contained in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: \_\_\_\_\_

August 19, 2025



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Joseph Zweig, by attorney:  
Jason W. Newton  
Schoenberg Finkel Beederman Bell Glazer LLC  
300 S. Wacker Drive  
Suite 1500  
Chicago, IL 60606

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602